## **NO NEW TAX HERE**

No Facts to Support Belated Attempt to Collect on Millionaire's Property.

the announcement by Surrogate Fowler that he refused to reopen the question of Mr. Gates's domicile, as urged by the State Comptroller. The latter official is criticised for having permitted the employment of the State's time, money and legal machinery for the ostensible purpose of collecting inheritance taxes here. It is held that there are no facts to justify the belated attempt.

Mr. Gates, who left an estate of about \$15,000,000, died in Paris on August 9, 1911. At the time of his death and for many years prior his home was at Port Arthur, Tex., from which place he always registered at the Plans Hotel, where he lived when in New York.

His will was admitted to probate on October 9, 1911, in Jefferson county, Texas. Comptroller Sohmer, who was in office when Mr. Gates died, investigated the question of his residence, with a view to collecting any inheritance tax legally due here. His investigation, however, satisfied him that the financier's legal home was in the South.

Surrogate Fowler's decision establishes that when the estate was appraised in New York in 1912 the allegation that

that when the estate was appraised in New York in 1912 the allegation that Mr. Gates was a resident of Texas was net controverted by the then State Comptfoller.

Comptfoller.

The allegation by the Comptroller that Mr. Gates owned automobiles, paintings, furniture and other personal property in New York which were not reported is not sufficient, Surrogate Fowler holds, to submit anything for the consideration of the court, because the fact of the ownership of such property does not appear to have been demonstrated. Surrogate

man, William A. Purrington, William R. Rose and Francis M. Scott.

Portugal Proclaims President.

Lisson, May 9.—Dr. Sidonio Paes, who recently was elected to the Presidency of Portugal by direct and universal suffrage, was to-day formally proclaimed President of the republic.

Fowler has further found that the appli-cation of the Comptroller's attorneys to have determined the question of the domicile of Mr. Gates cannot be consid-

ON GATES ESTATE

domicile of Mr. Gates cannot be considered on the merits.

Surrogate Fowler has concluded that the application of the attorneys for the Comptroller for a new trial of the issue must be denied because no facts have been stated which would warrant the Surrogate in granting such new trial.

The statement of Edward A. Freshman, who verified the petition on the part of the Comptroller, has been found by the Surrogate not to be supported by facts. The Surrogate has also found that it does not appear that any facts alleged by the attorneys for the Comptroller could not have been discovered, if they existed before the time of the application made by the Comptroller. cation made by the Comptroller.

LAWYERS HIT AT FEES.

Association to Ask Cessation of

Trustee Allowances. Charges made by attorneys for the State Comptroller to the effect that an attempt had been made by the estate of John W. Gates to escape taxation in this State met with refutation yesterday in the announcement by Surrogate Fowler that he refused to reopen the question of Mr. Gates's domicile, as urged by the State Comptroller. The latter official is to the companies.

and when the allowances are turned over to the companies.

It is asserted that it is a common practice for trust companies to retain attorneys at a yearly salary and that, in some instances, the companies are granted allowances several times in ex-cess of the amount they pay for their level talent.

legal talent.
Samuel Owens Edmonds, chairman of the committee on discipline, reported that charges against two attorneys for accepting fees for endeavoring to obtain clients' exemption from the selective draft law had been dismissed. Such conduct was entirely professional and othical, the committee held.

ethical, the committee held.

Morgan J. O'Brien was unanimously reelected president.

The other officers elected were: Vice-presidents, Charles Strauss, John B. Stanchfield, DeLancey Nicoll; secretary, Abram J. Rose; treasurer, Abraham Goldsmith: directors to serve until 1920, Abram I. Elkus, Alton B. Parker; to serve until 1921, Mortimer C. Addoms, William A. Barber, Julius Henry Cohen, Terence J. McManus, James A. O'Gorman, William A. Purrington, William R. man, William A. Purrington, William R

ARMY ORDERS

WASHINGTON, May 5.—The War De-partment issued the following army orders to-day:

REGULAR ARMY.

Lieut.-Col. C. H. Ball, previous order assigning to Sixty-second Infantry revoked, to Forty-eighth Infantry.

First Lieut. F. O. Noble, Fifth Infantry, sick leave extended two months.

Major H. Glade, Forty-fifth Infantry, receives ten days leave.

Lieut.-Col. J. V. Heidt, Forty-first Infantry, relieved with that regiment and assigned to Fifty-fifth Infantry, Seventh Division (Regular).

Cavalyr.

Major W. R. Henry, relieved at Fort Mc-Dowell and from recruiting service, as-signed to First Cavalry. Capt. R. M. Littlejohn, Eighth Cavalry, receive five days leave. Capt. S. C. Drake, Seventh Cavalry, is dropped from the rolls.

Medical Corps.

Medical Corps.

First Lieut. D. W. Grant, now in New York, will report at Camp Lee for duty as assistant to camp surgeon.

Major P. B. Connolly, now at New York, will report to Surgeon-General for consultation, then return to New York.

Signal Corps.

apt. H. H. Blee will report to commanding officer Aeropiane Engineering Depot, Dayton, Ohio, and report by telegraph to Chief Signal Officer for duty.

(ajor H. J. Weeks will report to commanding officer aviation camp, Waco, manding officer aviation camp, Waco, Miscellaneous, Miscellaneous, First Lieut. W. T. Lynch will report to commanding officer Wilbur Wright Field

Raymond J. Fox and John R. O'Mahoney are appointed chapiains, with rank of First Lieutenant.

NATIONAL ABMY.

First Lieut. V. C. Devotie from duty with Nineteenth Infantry to Camp Gordon. First Lieut. Frank Denny and Temporary Second Lieut. Grant Vickroy, from pres-ent duties to War Frison Barracks, Fort Oglethorpe, Georgia. Capt. I. S. George to Major-Gen. Charles S. Farnsworth, National Army, for duty as aide-de-camp.

Field Artillery. Second Lieut C. P. Boyce appointed a Sec-end Lieutenant. He will proceed to Camp Colt. amp Colt. at Lieut, J. H. French, to Western De-

Coast Artillery. cond Lieut. J. H. Boden appointed Sec-ond Lieutenant, N. A. He will proceed to Camp Fremont, Eighth Division, for

eave of absence granted to First Lieut. H. S. Harris is extended one month. Quartermaster Corps.

ppointments—To be Major: Walter Dennis, will proceed to Washington, D. C.,
Construction Division. To be First Lieutenant: G. A. Webster, will report to
acting Quartermaster-General. To be
Second Lieutenants: J. H. Cain, will
proceed to Seattle, Depot Quartermaster:
Jacob W. Shover, will proceed to Camp
Kearny.

proceed to Beattle, Depot Quartermaster:
Jacob W. Shover, will proceed to Camp
Kearsy.

Second Lieut, L. H. Traver, relieved from
fluty at motor supply train, Camp
Devens,
Major C. H. Smith will assume charge of
construction work at Camp Mills, N. Y.
Transfers: Major E. V. French, to Washington, D. C., acting Quartermaster-General; Second Lieut, J. B. Snider, to
School for Bakers and Cooks, Camp Custer; Capt. F. C. Starr, to New Haven;
Second Lieut, J. J. Morgan, Fort Riley,
to Camp Dodge; Second Lieut, Ross
Persinger, Camp Gordon, to Camp Pike.

Second Lieut, J. J. Scott, to Camp Pike
Second Lieut, J. T. Stephenson, to Camp Forrest; Second Lieut, H.
H. Hopkins, to Hazelhurst Field, Mineela; First Lieut, R. F. Babcock, to
Americus, Southern Field; Second Lieut,
W. J. Freaney, to Camp Custer; First
Lieut, John McAllister, from Camp
Shelby, to Camp Pike.

Engineers.

Transfers; Second Lieut, C. A. Bowman,
from Camp Lee to 316th Engineers,
Camp Custer; Col. E. W. V. Lucus, from
cummand of Camp at Laurel, Maryland,
to Washington, Inspector-General of the
Army.
Appointment announced: To be Lieutenant-Colonel: Major G. A. Knapp. To be
Majors: Capta H. R. Cooper, E. A. Wood,
To be Captains: First Lieuts, K. C. ParCamp Camp Pike.

Pirst Lieut, D. A. Murphy from duty at
Camp Wadsworth to his home.
Pirst Lieut, D. M. Weiler Grand
Calvary Officers.

First Lieut, D. M. Kelley is appointed Captale.

Pirst Lieut, D. M. Kelley is appointed Captale.

Pirst Lieut, D. M. Kelley is appointed Captale.

Pirst Lieut, D. M. Kelley is appointed Captale.

Lieut, D. M. Kelley is A. Murphy from cliest.

J. T. Bishop is extended thirty days.

Resignation by Second Lieut. A. L. Begtale.

The Captain process.

Pirst Lieut. D. M. Murphy from cliest.

Camp

Tank Corps.

Appointments: Pirst Lieut. R. L. Jerry as a Second Lieutenant; he will proceed to Camp Coit for duty.

To be First Lieutenants and will proceed to Gettysburg. Camp Coit, for duty: First Lieut. F. A. Talimadgs. Second Lieut. L. W. Lincoln, First Lieut. R. W. Owens.

Chemical Service Section, sintment of Second Lieut. Herbert endelsohn announced, He will report Chemical Service Section, Washing-

tail as a member of General Staff Corps.
Appointments—To be Major: Capt. C. R.
Martin. To be Captains: First Lieuts.
W. K. Krauss, W. C. Acklin, R. A. McDonald, McQ. S. Wightman. To be First
Lieutenants: Second Lieuts. B. L.
Bowen, R. E. Cox, J. T. E. Etites, C. S.
Bloomshield: Sergeants Thomas Louden
and W. C. Bryant. Latter two will report Ancon, Canal Zone, for duty.
First Lieut. William Weyforth to New
York, Chief of Staff, then to his proper
station.
Leave of absence for seven days granted

Leave of absence for seven days granted to Brig.-Gen. P. E. Pierce. NATIONAL GUARD. Infantry.

Major S. G. De Kay receives sick leave for fifteen days, then to Governors Island for instructions.

Hemorably discharged: First Lieuts. A. L. Brodle, W. H. Dithrich, J. J. Lang; Second Lieuts. W. F. Feider, F. J. Heyd: Capt. J. H. Neman.

Sergeant G. D. Keyser appointed Second Lieutenant and assigned to Fortieth Division.

Field Artillery.

Field Artillery.

Honorably discharged: Second Lieuts. W. O. Upjohn and N. A. Nigro. Const Artillery.

By direction of the President First Lieut.

A. R. Bailey is Konorably discharged.

Miscellaneous.

Appointments: To be Captains—First Lieuts L. J. Hughes, Wayne Hight, V. C. Nickerson, A. V. Swedberg, all to Thirty-third Division. To be First Lieutenants—Stephen Tighe, assigned to Thirty-first Division: A. D. Lecke, J. C. Campbell, C. S. Darling, L. W. Warfel, C. W. Urbom, H. N. Pride, Lawrence Westeman, E. L. Reusnow, D. W. Shap, Lee Tyler, J. R. McCann, L. D. Smith, R. V. Conard, all to Thirty-third Division; Edgar R. Meriweather, M. H. Connery, both to Twenty-seventh Division. Connery, both to Twenty-seventh Division.

To be Second Lieutenants—C. F. Behn,
Fortisth Division; C. S. Park, Stanley
L. Pope, L. C. Skeen, Twenty-ninth Division; Thomas M. Henderson, G. W.
Grace, J. W. Clarke, G. F. Schmidt, H.
H. King, C. W. Bowen, H. C. Taylor, H.
T. Huber, J. C. Lee, I. Gary, E. A. McNally, J. E. Brooks, E. C. Nelson, M. L.
Dappert, P. E. Bierdeman, Franz
Gorges, E. J. Kane, J. A. Prosser, Victor
Stern, Peter Sorensen, R. W. Stine, H.
L. Nichols, F. G. Fitzpatrick, T. V.
Cassy, J. W. Lynd, H. C. Kruse, D. W.
Stevenson, S. J. Laisk, F. R. Drew, R.
P. Lewis, R. O. McKamey, all to Thirrythird Division.

Infantry,
Capt. Todd R. Morse, Camp Lewis, will report to commanding General Western Department, for duty,
Capt. J. K. Stots to Camp Meade.
Capt. A. H. Von Kolnitz from Carlatrom Field to Camp Gordon.
Following are to participate in aerial fights: Capt. C. C. Dunnington, Second Lieut. H. P. Tilson.
First Lieut. D. A. Murphy from duty at Camp Wadsworth to his home.
First Lieut. D. A. Murphy is honorably discharged.

Calvary Officers. Infantry.

Quartermaster Officers. Capt. Frank A. Deverts to Fort San Houston.
Capt. W. J. Mathews to Fort Leaven-worth. Construction Division.
Capt. T. C. Kimber to Hoboken.
Capt. B. L. Jacobson to Washington, acting Quartermaster-General.

Signal Officers.

First Lieut. Edward V. Wales to Scott Field.

First Lieuts. J. R. Shober and L. S. Connolly to Washington, Chief Signal Officer, then to Sutton, W. Va.

Following Second Lieutenants to Camp Dick for duty: G. H. Shorney, J. C. Senter, L. P. Soanian, E. J. Rone, R. H. Beakirt, Claude Raibourn, R. C. Pullian, A. F. Pendleton, H. N. Parker, H. E. Orr, W. C. Haff, A. J. Goffanti, C. R. Friday, W. H. Francisco, C. J. Fischer, A. G. Eager, L. H. Dunian, H. I. Dingeman, H. R. Cloyd, W. M. Campbell, M. F. Brooks, E. T. Brackett, C. B. Thomas, J. K. Tierney, T. S. Van Veghten, E. L. Herg, G. A. Benton, Jr., H. S. Hecke, S. F. Baker, H. H. Haines, F. W. Heanue, De Curmo Hicknott, J. W. Higgins, Jr., G. A. Just, Jr., G. V. Killerin, Jr., M. J. Kraft, O. G. Lachmund, J. E. Lind, O. M. Lord, J. J. Madden, Jr., Daniel T. McEnersy, E. S. Meenler, Paul Miccelli, W. F. Moore, H. C. Smyth, Jr., E. L. Smith, F. F. Swertfager, L. R. Walker, M. R. R. Woodward, A. M. Ache-

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Following enlisted men at Fort Sill are rated as aviation mechanicians: Master Signal Electricians H. H. Kehr, C. H. Ulyate, J. E. Whitmore, J. R. Reed; Sergeants Haydon Edwards, G. V. Dack, Christian Schuck, O. T. Cavanaugh, E. C. Trautmann, I. D. Lyon; Sergeant First Class E. P. White.

Lepton from the Compered to Paylor Field; Victor Ward Filch, to Ward Filed; U. G. A. Wheaton, to Taylor Field; Victor Ward Filch, to Ward Filed; C. A. Wheaton, to Taylor Field; Victor Ward Filch, to Ward Filed; G. A. Wheaton, to Taylor Field; Victor Ward Filed; G. A. Wheaton, to Taylor Field; C. A. Wheaton, to Taylor Field; O. A. Whoton, to Taylor Field; D. A. Caylon, O

Engineers.

Engineers.

Capt. D. M. Oltarsh, to Camp Lee.
Leave of absence to Capt. F. E. Winter is
extended five days.
Chief of Engineers.
Capt. T. B. Motz, to Jefferson Barracks.
Capt. T. B. Motz, to Lefferson Barracks.
Capt. T. B. Motz, to Lefferson Barracks.
Capt. T. B. Motz, to Lefferson Capt.
Capt. W. B. Newhall, to Washington Construction Division for duty.
Capt. W. B. Newhall, to Camp Lee.
Major A. F. Allen to Camp A. A. Humphreys.

Capt. W. B. Newhall, to Camp Lee.
Major A. F. Allen to Camp A. A. Humphreys.

Major A. F. Allen to Camp A. A. Humphreys.
Capt. Clinton A. Plumly, from duty Camp Upton to Fifty-second Engineers, Camp Upton.
First Lieut. E. R. Schlerz, to Camp Lee.
Capt. R. E. Doherty, from Camp Lee to south Engineers, Vancouver Barracks.
Capt. W. B. Waldo, from Camp Lee to Camp Pike.
Following from 304th Engineers to Camp A. A. Humphreys: Capt. E. R. St. John, First Lieuts, Meyer Hofstadter and J. R. Armington.

Major W. H. Waish from duty in office of Surgeon-General to Fort Riley, Kan, for instruction, then to Camp Grant.
Capt. Frederic Hagier from Neuro-Surging Capt. Surging from places specified to Camp Dix: Capts. G. J. Contigan, Camp Sevier; J. S. Lombard, Camp Sevier; J. Surging From Pales of Capt. Surging from places specified to Camp Dix: Capts. G. J. Contigan, Camp Sevier; J. Surging Capt. Surging From Pales of Capt. Surgi

Fromm.
Leave granted: Five days to First Licut.
J. F. Wallis.
First Licut. G. J. Wenzick from duty at
Camp Cody to his home.
Major W. J. Bell, Camp Greenleaf, is authorized to attend meeting of the Indiana State Council of National Defence
at Indianapolis.

Denial Officers.

Capt. Walter F. Clayton from present dulles at Camp Sevier for duly in base heapital.

First Lieut. S. V. Compton to aviation school. Carlistrom Field.

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A visit to the American hydroaeroplane base in France from which our daring fliers sally forth to the perilous battle against the U-boats. From 20 miles away the Germans are bombarding the seaport with heavy shells, but the toll they exact is small because every time a shell passes the Belgian trenches on its way to the mark the signal is flashed and our men have 90 seconds to scurry to the dugouts. It's a hit and miss life, but a glorious one, and a great offensive arm of the naval service is slowly but surely being built up there. There's a thrill in every exciting word of this first article on the American aerial navy's plans and accomplishments. Don't miss it in

NEXT SUNDAY

A Day With **Pershing** 

Extracts from the diary of an American officer who came into continual contact with our commander in chief "over there." A brand new view of him and a picture that sheds a different light on the man who is handling our big war job in France.

Dr. Ettinger and Dr. Copeland

Two new men have entered your service, Mr. Public. You ought to know a lot about them, what Dr. Ettinger proposes to do with the school system and Dr. Copeland with the Health Department. A "close-up" that is worth

SOCK SONGS!

Something brand new for the women—and men—who are knitting for our soldiers. Watch for it in THE SUN Next Sunday.

"My Wartime Table"

Prominent New York women tell how they are economizing and how they are meeting the calls of the Food Administration. Housekeepers can learn something here.

New York Homes for War Uses

All about the palatial houses that have been turned over unselfishly to the Red Cross, the Y. M. C. A. and kindred organizations to save them money and to expedite their patriotic purposes.

Pictures of the Great Drive

Wonderful photographs of the biggest and most crucial battle in history. Everybody has been waiting for them. Here they are.

Food and High Prices

Article No. 3 by A. C. Laut contains an announcement of vital importance to the producers and consumers of this country. It tells of a big deal that will be of the greatest benefit to all classes. Watch for it.

All in THE SUN Next Sunday